IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 19TH FEBRUARY 2007 / 30TH MAGHA 1928

WA. No. 407 of 2007()

AGAINST THE JUDGEMENT IN WPC.3997/2007 Dated 06/02/2007
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APPELLANT: PETITIONER:

SOUTH INDIAN TIMBER INDUSTRSIES,
KUDAMALOOR, KOTTAYAM.

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS: RESPONDENTS
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1. ASST.COMMISSIONER (KGST)
COMMERCIAL TAXES, SPL.CIRCLE, KOTTAYAM.
2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOLLAM.
3. THE DISTRICT COLLECTOR, KOTTAYAM.

BY SPL.GOVT. PLEADER FOR TAXES
SRI MATHEW G. VADAKKEL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 19/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S. RADHAKRISHNAN, Ag. C.J. & M.N. KRISHNAN, J.

Writ Appeal No 407 of 2007

Dated: 19th February 2007

JUDGMENT

Radhakrishnan, Ag. C.J.

We find no infirmity in the reasoning of the learned single judge. All the same, since the business has been closed on 31.03.2005 and taking into account the difficulties experienced by the appellant to pay the amount as directed by the learned judge and other attendant circumstances, we are inclined to modify Ext. P11 order by directing the appellant to pay a sum of Rs 75,000/- within one month for stay of recovery of tax. On payment of the said amount the appellate authority will dispose of the appeal without delay. The writ appeal is disposed of as above.

SD/-
K.S. RADHAKRISHNAN
Ag. Chief Justice

SD/-
M.N. KRISHNAN
Judge

19/02/2007
en/ [TRUE COPY]